

SEP 30 '10 -11 35 AM

LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

THE ADAMS BUILDING, SUITE 301
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September 30, 2010

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of September 30, 2010. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under suffix "A" to the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment of Subleases are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

American Railcar Leasing LLC
620 North Second Street
St. Charles, MO 63301

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 30 tank cars numbered SHPX 210617-210646, inclusive.

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

Ms. Cynthia T. Brown
September 30, 2010
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A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and American Railcar Leasing LLC, 620 North Second Street, St. Charles, MO 63301, covering 30 tank cars numbered SHPX 210617-210646, inclusive.

Very Truly Yours,

Lottis E. Gittomer

Enclosure

RECORDATION NO. 29484A FILED

SEP 30 '10 -11 35 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

between

**AMERICAN RAILCAR LEASING LLC,
as Lessee**

and

**BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor**

**FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C
§11301**

on September ____, 2010 at ____:____.m.

STB - Schedule No. G05 (Subleases)

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of September 30, 2010, by and between AMERICAN RAILCAR LEASING LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following:

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of June 30, 2010 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) of the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

[signatures appear on next page]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written.

Banc of America Leasing & Capital, LLC

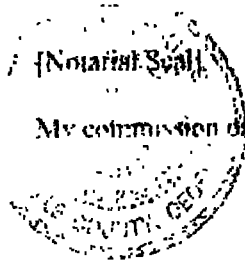
American Railcar Leasing LLC

By: [Signature]
Name: Gail C. Beall
Title: Vice President

By: [Signature]
Name: Umesh Choksi
Title: CEO & Treasurer

STATE OF _____
COUNTY OF _____
TO WIT:

On this 11 day of September, 2010 before me appeared _____,
to me personally known, who being by me duly sworn, says that he is the
_____ of AMERICAN RAILCAR LEASING LLC, that said instrument
was signed on _____, 2010 on behalf of said corporation by authority of its Board of
Directors, and she acknowledged that the execution of the foregoing instrument was the free act
and deed of said corporation.



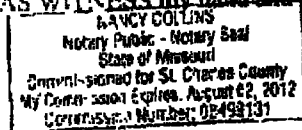
Notary Public

WIAN HANKINS
NOTARY PUBLIC
DeKalb County, State of Georgia
My Comm. Expires 09/20/2012

STATE OF MISSOURI)
) ss.
COUNTY OF ST. CHARLES)

I HEREBY CERTIFY, that on this 28th day of September, 2010, before me, the undersigned, a Notary Public of the State of Missouri, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the SVP, Chief Financial Officer and Treasurer of AMERICAN RAILCAR LEASING LLC, that said instrument was signed on the date hereof on behalf of said limited liability company; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

AS WITNESS my hand and notarial seal.



Nancy Collins

Notary Public

My commission expires:_____.

EXHIBIT A
DESCRIPTION OF UNITS

<u>Lessee</u>	<u>Contract Number</u>	<u>Mark</u>	<u>Number</u>
Corn Products International	88710000	SHPX	210617
Corn Products International	88710000	SHPX	210618
Corn Products International	88710000	SHPX	210619
Corn Products International	88710000	SHPX	210620
Corn Products International	88710000	SHPX	210621
Corn Products International	88770000	SHPX	210622
Corn Products International	88770000	SHPX	210623
Corn Products International	88770000	SHPX	210624
Corn Products International	88770000	SHPX	210625
Corn Products International	88770000	SHPX	210626
Corn Products International	88770000	SHPX	210627
Corn Products International	88770000	SHPX	210628
Corn Products International	88770000	SHPX	210629
Corn Products International	88770000	SHPX	210630
Corn Products International	88770000	SHPX	210631
Corn Products International	88770000	SHPX	210632
Corn Products International	88770000	SHPX	210633
Corn Products International	88770000	SHPX	210634
Corn Products International	88770000	SHPX	210635
Corn Products International	88770000	SHPX	210636
Corn Products International	88770000	SHPX	210637
Corn Products International	88770000	SHPX	210638
Corn Products International	88770000	SHPX	210639
Corn Products International	88770000	SHPX	210640
Corn Products International	88770000	SHPX	210641
Corn Products International	88770000	SHPX	210642
Corn Products International	88770000	SHPX	210643
Corn Products International	88770000	SHPX	210644
Corn Products International	88770000	SHPX	210645
Corn Products International	88770000	SHPX	210646